

SECOND REGULAR SESSION

# HOUSE BILL NO. 1804

## 96TH GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVES MOLENDORP (Sponsor), TALBOY, HOLSMAN, BERRY,  
BROWN (50), RIZZO, McDONALD, McMANUS AND McCANN BEATTY (Co-sponsors).

5793L.011

D. ADAM CRUMBLISS, Chief Clerk

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### AN ACT

To repeal section 92.338, RSMo, and to enact in lieu thereof one new section relating to convention and tourism tax exemptions.

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*Be it enacted by the General Assembly of the state of Missouri, as follows:*

Section A. Section 92.338, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 92.338, to read as follows:

92.338. 1. All applicable provisions contained in sections 144.010 to 144.510 governing the state sales tax and section 32.057, the uniform confidentiality provision, shall apply to the collection of the tax imposed by sections 92.325 to 92.340, except as modified in sections 92.325 to 92.340.

2. All exemptions granted to agencies of government, organizations, persons and to the sale of certain articles and items of tangible personal property and taxable services under the provisions of sections 144.010 to 144.510 are hereby made applicable to the imposition and collection of the tax imposed by sections 92.325 to 92.340. **Notwithstanding any provision of this subsection to the contrary, the governing body of any city that imposes a convention and tourism tax under sections 92.325 to 92.340 may adopt an order or ordinance authorizing the collection of the tax from certain transient guests and patrons of food establishments who are otherwise exempt under this subsection. No such order or ordinance shall become effective unless the governing body submits to the voters of the city at a citywide general, primary, or special election a proposal to authorize the governing body to collect a tax under this subsection. If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of the question, then the order or**

EXPLANATION — Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.

17 ordinance shall become effective. If a majority of the votes cast on the question by the  
18 qualified voters voting thereon are opposed to the question, then the order or ordinance  
19 shall not become effective unless and until the question is resubmitted under this section  
20 to the qualified voters of the city and such question is approved by a majority of the  
21 qualified voters voting on the question. The question to be submitted to the voters shall be  
22 in substantially the following form:

23 "Shall the current convention and tourism tax levied in the city of ..... (insert city)  
24 be collected from certain transient guests and patrons of food establishments who are  
25 otherwise exempt from the sales tax?".

26 3. Except as provided in subsection 2 of this section, the same sales tax permit,  
27 exemption certificate and retail certificate required by sections 144.010 to 144.510 for the  
28 administration and collection of the state sales tax shall satisfy the requirements of sections  
29 92.325 to 92.340, and no additional permit or exemption certificate or retail certificate shall be  
30 required; except that the director of revenue may prescribe a form of exemption certificate for  
31 an exemption from the tax imposed by sections 92.325 to 92.340.

32 4. The person, firm or corporation subject to any tax imposed pursuant to sections 92.325  
33 to 92.340 shall collect the tax from the transient guests and patrons of the food establishment and  
34 each such transient guest and patron of the food establishment shall pay the amount of the tax  
35 due to the person, firm or corporation required to collect the tax. The city shall permit the person  
36 required to remit the tax to deduct and retain an amount equal to two percent of the taxes  
37 collected. The city governing body may either require the license collector of the city to collect  
38 the tax imposed by sections 92.325 to 92.340 or may enter into an agreement with the director  
39 of revenue to have the director collect such tax on behalf of the city. In the event such an  
40 agreement is entered into, the director of revenue shall perform all functions incident to the  
41 collection, enforcement and operation of such tax, and the director shall collect the tax on behalf  
42 of the city and shall transfer the funds collected to the city license collector, except for an amount  
43 not less than one percent nor more than three percent, which shall be retained by the director for  
44 costs of collection. If the director of revenue is to collect such tax, the tax shall be collected and  
45 reported upon such forms and under such administrative rules and regulations as the director may  
46 prescribe. All refunds and penalties as provided in sections 144.010 to 144.525 are hereby made  
47 applicable to violations of sections 92.325 to 92.340.

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